## Illinois Department of Revenue Regulations

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**TITLE 86: REVENUE** 

## PART 205 TAXPAYER RIGHTS

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AUTHORITY: Implementing the Taxpayers' Bill of Rights Act (P.A. 86-189, effective January 1, 1990) and authorized by Section 39b3 of the Civil Administrative Code of Illinois (III. Rev. Stat. 1987, ch. 127, par. 39b3).

SOURCE: Adopted at 14 III. Reg. 6831, effective April 19, 1990.